

House Bill 1176

By: Representatives Scott of the 2nd, Williams of the 4th, Mills of the 25th, Royal of the 171st, Talton of the 145th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption with respect to
3 repair and replacement parts for machinery and equipment used on a farm in the production
4 of poultry and eggs; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by striking "; or" at the end of paragraph (81) and
9 inserting in its place a semicolon, by striking the period at the end of paragraph (82) and
10 inserting in its place "; or", and by adding a new paragraph immediately following paragraph
11 (82), to be designated paragraph (83), to read as follows:

12 "(83)(A) The sale or use of repair and replacement parts for machinery and equipment
13 used on a farm in the production of poultry and eggs."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.